

**EXHIBIT A**

**Schedule of Claims Subject to the Three Hundred Fourteenth Omnibus Objection**

Three Hundred and Fourteenth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
1	ACEVEDO ALMODORAR, CARMELO HC 1 BOX 9334 GUAYANILLA, PR00656	10/14/2020	17 BK 03283-LTS	Commonwealth of Puerto Rico	177356	\$ 2,699.00
	Reason: The asserted claim fails to attach documentation supporting liability against the Debtors. Moreover, upon a reasonable review of the Debtors' books and records and/or applicable law, the Debtors have no liability for the claim. Debtor Travel Concepts is not part of these cases.					
2	B.P.S.E. CARLOS J. SAGARDIA-ABREU, ESQ. 1353 AVE. LUIS VIGOREAUX PMB 678 GUAYNABO, PR 00966	6/28/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	63768	\$ 15,000,000.00
	Reason: Proof of Claim asserts liability on the basis of a complaint for inverse condemnation filed against the Commonwealth for alleged, but the complaint was dismissed with prejudice.					
3	BAEZ LAUREANO, ANGEL JESÚS JIMÉNEZ RUBIO APARTADO3025 GUAYAMA, PR00785	4/2/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	6459	\$ 45,000.00*
	Reason: Proof of Claim attaches supporting documentation only showing a request for the Title III Court to investigate the circumstances of the claimant's imprisonment, which is not a valid basis for a claim in these proceedings.					
4	BAEZ LAUREANO, ANGEL JESÚS JIMÉNEZ RUBIO APARTADO3025 GUAYAMA, PR00785	4/2/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	6466	Undetermined*
	Reason: Proof of Claim attaches supporting documentation only showing a request for the Title III Court to investigate the circumstances of the claimant's imprisonment, which is not a valid basis for a claim in these proceedings.					
5	BAHÍA PARK S.E. CARLOS J. SAGARDÍA-ABREU, ESQ. 1353 AVE. LUIS VIGOREAUX PMB678 GUAYNABO, PR 00966	6/28/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	63877	\$ 35,000,000.00*
	Reason: Proof of Claim asserts liability on the basis of a complaint for inverse condemnation filed against the Commonwealth for alleged, but the complaint was dismissed with prejudice.					
6	CALIZ LOPEZ, RUTH E HC 1 BOX 9334 GUAYANILLA, PR00656	10/14/2020	17 BK 03283-LTS	Commonwealth of Puerto Rico	177430	\$ 2,699.00
	Reason: The asserted claim fails to attach documentation supporting liability against the Debtors. Moreover, upon a reasonable review of the Debtors' books and records and/or applicable law, the Debtors have no liability for the claim. Debtor Travel Concepts is not part of these cases.					

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7	CALIZ, RUTH HC 01 BOX 9334 GUAYANILLA, PR00656	10/14/2020	17 BK 03283-LTS	Commonwealth of Puerto Rico	177399	\$ 2,699.00
	Reason: The asserted claim fails to attach documentation supporting liability against the Debtors. Moreover, upon a reasonable review of the Debtors' books and records and/or applicable law, the Debtors have no liability for the claim. Debtor Travel Concepts is not part of these cases.					
8	COLON ALICEA, MARIBEL PO BOX 580 CIDRA, PR 00739	5/22/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	17898	\$ 2,948.00
	Reason: Proof of Claim asserts liability on the basis of a tax refund/return. The records of the Department of Treasury show there is no record of pending refund due to creditor.					
9	ESTATE OF VERA BRYANT 4828 WILDER AVE BRONX, NY 10470-1212	4/23/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	8105	\$ 9,149.92
	Reason: Proof of Claim fails to provide a basis for asserting a claim against Commonwealth of Puerto Rico. Proof of Claim and supporting documentation only show liability between Claimant and United Federal Savings and Loans Assoc, which is not part of the Title III proceedings.					
10	GANDIA GARCIA, GILBERTO URB LAS LOMAS 1698 CALLE 28 SW SAN JUAN, PR 00921	5/22/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	25899	\$ 793.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Department of Treasury show such refund/return has been applied to prior debt related to "ASUME" payments.					
11	GARCIA HICKS, JASLIND STA. JUANITA P18 CALLE FORMOSA BAYAMON, PR00956	6/29/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	116159	Undetermined*
	Reason: Proof of Claim asserts liability on the basis of a complaint filed against an agency of the Commonwealth of Puerto Rico concerning an employment dispute, but which was dismissed with prejudice as to all defendants.					
12	GARCIA RIVERA, FRANCIS URB SAN IGNACIO 1711 CALLE EDMUNDO SAN JUAN, PR 00927-6541	6/29/2018	17 BK 03567-LTS	Puerto Rico Highways and Transportation Authority	67736	\$ 258,000.00*
	Reason: Proof of Claim asserts liability on the basis of a complaint filed against the Highways and Transportation Authority for alleged discrimination in the awarding of construction contracts, but the complaint was dismissed against all defendants.					
13	LAS LOMAS CONSTRUCTION SE JANE BECKER WHITAKER PO BOX 9023914 SAN JUAN, PR 00902-3914	6/29/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	150185	\$ 3,226,452.68*
	Reason: Proof of Claim asserts liability on the basis of a breach of contract adversary proceeding initially filed in the claimant's principal bankruptcy case, but the claimant's bankruptcy case and the related adversary proceeding were both dismissed.					

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14	LASER PRODUCTS, INC. LEDESMA & VARGAS, LLC 221 PLAZA BUILDING, SUITE 900 221 AVE. PONCE DE LEON SAN JUAN, PR 00919	5/30/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	35242	\$ 825,283.63
	Reason: Proof of Claim fails to provide a basis for asserting a claim against Commonwealth of Puerto Rico. Proof of Claim and supporting documentation only show liability between Claimant and Autoridad de Acueductos y Alcantarillados, which is not part of the Title III proceedings.					
15	LUGO SANTIAGO, VICTOR PO BOX 13275 SAN JUAN, PR 00908	4/16/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	5224	\$ 1,925.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Department of Treasury show such refund/return has been applied to prior debt related to "ASUME" payments.					
16	MALDONADO RIVERA, WILBERTO PO BOX 523 VEGA BAJA, PR 00694	5/21/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	25046	\$ 5,297.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Department of Treasury show such tax refund/return of \$5,297.00 has been applied to 2011 tax year liabilities.					
17	MIRANDA MALDONADO, MARIA L. COND RIVERSIDE PLAZA APT 12I 74 CALLE SANTA CRUZ BAYAMON, PR00961	6/7/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	86001	Undetermined*
	Reason: Proof of Claim asserts liability on the basis of a complaint filed against the Commonwealth of Puerto Rico on behalf of the claimant and others, but the complaint was dismissed and each individual plaintiff was ordered to bring their claims individually before the Public Service Appeals Commission.					
18	MUNICIPALITY OF SAN SEBASTIAN JOHN E. MUDD PO BOX 194134 SAN JUAN, PR 00919	6/25/2017	17 BK 03283-LTS	Commonwealth of Puerto Rico	12	\$ 300,000.00*
	Reason: Proof of Claim asserts liability on the basis of a complaint filed by the Municipality of San Sebastian against the Commonwealth of Puerto Rico, but all claims against the Commonwealth have since been dismissed with prejudice. See, e.g., Municipality of San Sebastian v. Commonwealth of Puerto Rico, et al., 89 F. Supp. 3d 266 (D.P.R. 2015); Municipality of San Sebastian. v. Commonwealth of Puerto Rico, et al., 116 F. Supp. 3d 49, 55-58 (D.P.R. 2015).					
19	NETWAVES EQUIPMENT CO. HECTOR FIGUEROA-VICENTY, ESQ. 310 CALLE SAN FRANCISCO SUITE 32 SAN JUAN, PR 00901	5/22/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	18518	\$ 90,000.00
	Reason: Proof of Claim asserts liability on the basis of Invoice No. 6301. The records of the Office of Management and Budget show such invoice has been fully satisfied, pursuant to EFT no. 49858 dated 08/24/2017. (\$22,500.00). Per the books and records of the Office of Management and Budget, invoices 4308, 4345, and 6301 were issued outside of the contract effective dates and are therefore not a liability recognized. (\$67,500.00).					

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20	PIRTLE, JEANETTE & HUMBERTO MEDINA-TORRES DAVID FERNANDEZ-ESTEVEZ (PIRTLE) PO BOX 9023518 SAN JUAN, PR 00902-3518	5/29/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	27635	\$ 1,635,000.00*
	Reason: Proof of Claim asserts liability on the basis of a complaint filed against a municipality for personal injuries allegedly suffered on land owned by the municipality, but the Commonwealth of Puerto Rico has no jurisdiction in the area in question. In addition, the litigation has been dismissed with prejudice.					
21	RAMOS VEGUILLA, JAVIER 11 URB TERRA DEL VALLE CAYEY, PR00736	5/25/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	22209	\$ 9,373.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Department of Treasury show such tax refund/return of \$9,373.00 has been applied prior tax debt for the years 2011 and 2012.					
22	RIOS TORRES, EDUARDO C/O CHARLES M. BRIERE BRIERE LAW OFFICES PO BOX 10360 PONCE, PR 00732	5/14/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	11091	\$ 200,000.00*
	Reason: Proof of Claim asserts liability on the basis of a complaint filed against a municipality for personal injuries allegedly suffered due to a negligent construction site, but the Commonwealth of Puerto Rico has no jurisdiction in the area in question.					
23	RIOS TORRES, EDUARDO C/O CHARLES M BRIERE BRIERE LAW OFFICES PO BOX 10360 PONCE, PR 00732	5/14/2018	17 BK 03567-LTS	Puerto Rico Highways and Transportation Authority	11092	\$ 200,000.00*
	Reason: Proof of Claim asserts liability on the basis of a complaint filed against a municipality for personal injuries allegedly suffered due to a negligent construction site, but the Highways and Transportation Authority has no jurisdiction in the area in question.					
24	RIVERA DE JESUS, ARIEL 22 JENNIFER PL HINESVILLE, GA 31313-1358	5/24/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	25274	\$ 692.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Department of Treasury show such tax refund/return of \$692.00 has been applied to 2014 tax year liabilities.					
25	ROBLES RODRIGUEZ, ZAIDA L. ZAIDA L. ROBLES RODRIGUEZ P.O. BOX 203 FUJARDO, PR 00738	5/24/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	30039	Undetermined*
	Reason: Proof of Claims fails to provide any basis for the claim, and the only supporting documentation provided is a certification regarding a personal loan taken out by claimant.					

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26	ROHENA SANTIAGO, OSCAR PO BOX 51663 TOA BAJA, PR 00950	5/25/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	26406	\$ 753.00
Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Department of Treasury show such refund/return of \$753.00 has been applied to prior tax debt for the year of 2012.						
27	ROSA LABOY, LUZ MERCEDES HC #3, BOX 12,905 YABUCOA, PR 00767-9782	10/14/2020	17 BK 03283-LTS	Commonwealth of Puerto Rico	177272	\$ 1,409.00
Reason: The asserted claim fails to attach documentation supporting liability against the Debtors. Moreover, upon a reasonable review of the Debtors' books and records and/or applicable law, the Debtors have no liability for the claim. Debtor Travel Concepts is not part of these cases.						
28	SANTIAGO, SOFIA MERCADO VILLA EL RECREO B-9 CALLE 2 YABUCOA, PR 00767-3432	10/14/2020	17 BK 03283-LTS	Commonwealth of Puerto Rico	177363	\$ 1,409.00
Reason: The asserted claim fails to attach documentation supporting liability against the Debtors. Moreover, upon a reasonable review of the Debtors' books and records and/or applicable law, the Debtors have no liability for the claim. Debtor Travel Concepts is not part of these cases.						
					TOTAL	\$ 56,821,582.23*